

such reception or collection pay over and account for the same to the treasurer of the county board of education for the benefit of the fund for common schools in such county.

Embezzlement. SEC. 43. Any officer, including justices of the peace, convicted of violating the preceding section, or of appropriating to his own use the state, county, school, city or town taxes, shall be guilty of embezzlement, and may be punished not exceeding five years in the state prison, at the discretion of the court.

Penalty. SEC. 44. All laws imposing taxes, the subjects of which are revised in this act, are hereby repealed: *Provided*, that this repeal shall not extend to the provisions of any laws so far as they relate to the taxes listed, or which ought to or would have been listed, or which may be due previous to the ratification of this act.

Prior tax laws repealed. Exception. SEC. 45. The auditor of the state shall not make or cause to be made any headings or blanks to or on the forms which he is required to supply to the several counties of this state other than such as are required and are indispensably necessary under the provisions of this act, or as may be hereafter required by law; nor shall any taxes be levied directly or indirectly by the said auditor, any law heretofore passed to the contrary notwithstanding, and if the auditor shall be guilty of any violation of this section he shall on conviction be punished in the discretion of the court.

Duty of auditor in regard to blanks. SEC. 46. That the auditor of the state is hereby required to reject the annual returns of any sheriff when he has good reason to believe said returns are not entirely correct and contain material omissions in schedules "B" and "C" in any of the subjects of taxation therein provided, and may make investigations as to such omissions, and for this purpose may send for persons and papers.

No tax to be levied by auditor. SEC. 47. A sum not to exceed twenty-five hundred dollars is hereby appropriated out of any moneys in the treasury not otherwise appropriated, to be expended by the treasurer of the state as he may deem best and necessary to secure the proper and prompt collection of the taxes.

Penalty. SEC. 48. That this act shall be in force from and after its ratification. Ratified the 6th day of March, A. D. 1893.

Auditor to reject returns in certain cases.

To make investigation.

Appropriation to enable treasurer to secure prompt collection of taxes.